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I HEREBY CERTIFY THAT THIS CORRESPONDENCE IS BEING DEPOSITED WITH THE UNITED STATES POSTAL SERVICE AS FIRST CLASS MAIL IN AN ENVELOPE ADDRESSED TO: COMMISSIONER FOR PATENTS, P.O. BOX 1450, ALEXANDRIA, VA 22313-1450, ON THE DATE INDICATED BELOW.

BY:

Date:

March 16, 2007

MAIL STOP NON FEE AMENDMENT**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re:	Patent Application of	:	
	Toshitada SATO, <i>et al.</i>	:	Group Art Unit 1745
		:	
Conf. No.:	2946	:	
		:	Examiner: Gregg Cantelmo
		:	
Appln. No.:	10/088,398	:	
		:	
Filed:	March 18, 2002	:	
		:	Attorney Docket No. 10059-412US
For:	NON AQUEOUS ELECTROLYTE	:	(P-26090-01)
	SECONDARY BATTERY	:	

AMENDMENT

This is in response to the Office Action dated December 23, 2003 (Paper No. 4). This response is being timely submitted by March 23, 2004.

Please amend the above-identified application, without prejudice, as follows: